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Mandatory Monthly Sales Tax Filers

Filing and payment requirements depend on a seller's annual sales and use tax liability.

Any seller with an annual sales and use tax liability of \$50,000 or more must file and pay sales and use tax monthly.

The return and payment are due by the last day of the month following each monthly period. For example, sales and use tax collected during July is due by August 31 along with any other sales-related taxes and fees.

Sellers who file monthly returns timely qualify for a 1.31 percent seller discount on certain sales and use taxes.

Voluntary Monthly Sales Filers

Sellers who are not required to file and pay monthly may voluntarily file and pay monthly by contacting the Tax Commission. Sellers who choose this option are subject to the same requirements and penalties as mandatory monthly filers.

The choice to file and pay sales taxes monthly remains in effect until the seller contacts the Tax Commission in writing to cancel this choice. The change back to quarterly or annual filing will happen the following quarter or year.

Late Filing and Payment Penalties

You will be charged penalties for filing or paying late (Utah Code §59-1-401). Monthly filers will lose their seller discount if they file or pay late.

For more information, see [Publication 58, Interest and Penalties](#) .

Filing and Payment Frequency

The Tax Commission determines the filing frequency for sales and use tax returns based on the following criteria:

Filing Frequency Based on Annual Tax Liability

Annual Tax Liability	Filing Status	Due
\$1,000 or less	Annual filer	01/31/10
\$1,001 to \$49,999	Quarterly filer	April 30, July 31, October 31, January 31
\$50,000 to \$95,999	Monthly filer	Last day of month following end of period. For exam
\$96,000 or more	Monthly filer with mandatory EFT payments	
If the due date falls on a Saturday, Sunday, or a legal holiday, the return due date becomes the next bus		